



# Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

July 24, 2001

The Honorable R.G. Woodson  
Chief Judge  
County of Lunenburg General District Court  
PO Box 24  
Cumberland, VA 23040

The Honorable Franklin M. Slayton  
Chief Judge  
County of Lunenburg Juvenile and  
Domestic Relations District Court  
PO Box 430  
Halifax, VA 24558

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Lunenburg District Court for the period October 1, 1999 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Michael M. Rand, Judge  
The Honorable Charles H. Warren, Judge  
Mildred H. Bayne, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia